

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.410 Suitability Checks

TITLE 86: REVENUE

PART 105

ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS

Section 105.410 Suitability Checks

- a) Suitability checks will be performed on all applicants.
- b) The Department will complete the suitability check as soon as possible. Until an applicant passes suitability, returns cannot be transmitted.
- c) If an applicant is denied, the Department will send a letter explaining the reasons for denial. If an applicant who was denied attempts to transmit returns, all returns will be rejected.
- d) Listed below are some reasons that an applicant may be denied acceptance into the program:
 - 1) Failure to pass the IRS suitability checks;
 - 2) Failure to file accurate and timely tax returns, both business and personal;
 - 3) Failure to pay any State of Illinois personal or business tax liability, penalty, or interest; and
 - 4) Material misrepresentation on any application.

(Source: Amended at 21 Ill. Reg. 2362, effective February 3, 1997)

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